



Welcome to MERO

Welcome to MERO (Municipal Education Requisition Online).

Due to the timing of the 2019 provincial election, neither the 2019 provincial budget, nor the 2019 education property tax requisition have been released. This notice is intended to provide clarity regarding the 2019 education property tax requisition and options available to municipalities to prepare 2019 tax bylaws.

No information is available on the timing or content of Budget 2019, including the amount of funding required to support the Kindergarten to Grade 12 education system. In light of this, municipalities may choose to estimate a 2019 education property tax requisition, or may wish to delay setting a property tax bylaw until further information is available.

Municipalities may estimate a local education property tax rate by:

- using the 2019 equalized assessment data and the 2018 uniform education tax rates; or
- using their 2018 Education Property Tax requisition; or
- using any other method that can be explained to taxpayers.

Once a 2019 provincial budget has been released, if the education property tax requisition is different from what municipalities have collected based on their own estimate, there are options to resolve the collection of too much or too little revenue:

- If there is an increase in the requisition, municipalities will need to use municipal funds or reserves to cover the difference, and can recoup the difference in their 2020 local education property tax rate calculation.
- If the final Budget 2019 reduces their estimated requisition, municipalities can account for the difference in their 2020 local education tax rate calculation.

In accordance with the *School Act*, municipalities will continue to make quarterly payments to the Alberta School Foundation Fund (ASFF) based on 2018 amounts. Payments to ASFF and opted out school boards should be made according to the quarterly invoices.

Once Budget 2019 has been announced and the 2019 uniform education property tax rates have been approved by an Order in Council, subsequent payments will be adjusted to account for any changes that may have occurred.

For further information regarding this matter, please contact an Education Property Tax and Equalized Assessment advisor at (780) 422-7125 or by email at taxprogramdelivery@gov.ab.ca.